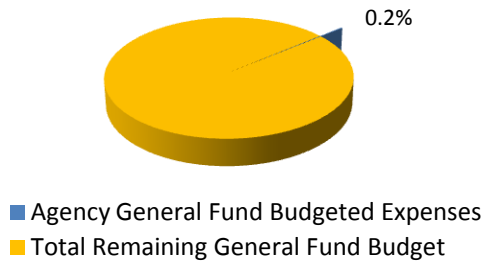
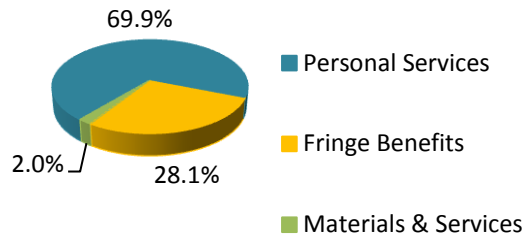


General Fund Analysis

Share of Total County Expenses

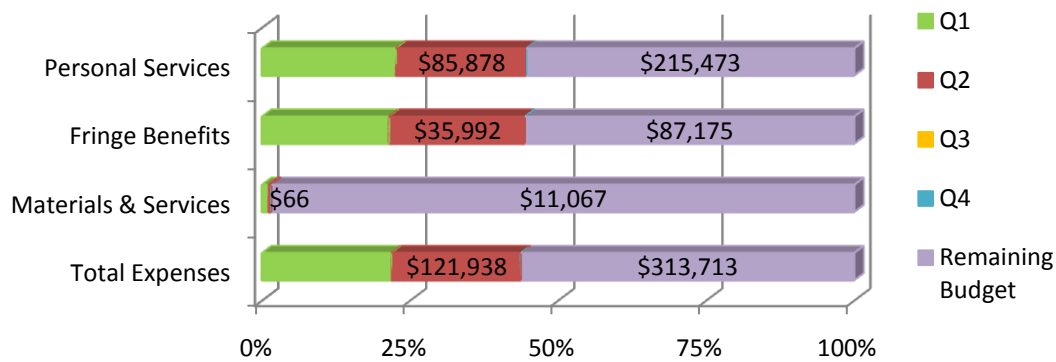


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Engineer are estimated to be **\$557,526** for 2011, which is **0.2%** of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$120,261	\$116,888	\$130,574	\$147,066	\$237,149	\$514,789
Current Year Actuals	\$121,875	\$121,938			\$243,813	\$557,526

* Current year total represents revised budget.

- Second quarter expenditures of **\$121,938** represent **21.9%** of the budgeted amount for the year. YTD expenditures of **\$243,813** represent **43.7%** of the budgeted amount for the year.
- Materials and Services are expended on an "as needed" basis.
- There are no significant one-time expenses in the current quarter.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$89,870	\$88,087	98.0%
2nd Quarter	\$89,870	\$85,878	95.6%
3rd Quarter	\$104,849		
4th Quarter	\$104,849		
Total	\$389,438	\$173,965	44.7%

- There are 8.41 FTEs budgeted; 8.40 are currently active. This agency is slightly under budget, expending 44.7% of budgeted personal services. The twelve pay periods through the 2nd quarter represent 46.2% of the 2011 pay periods.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

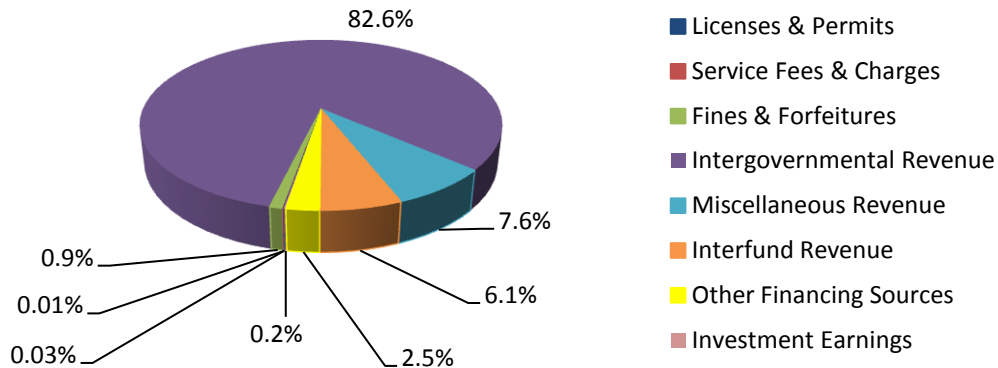
- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.

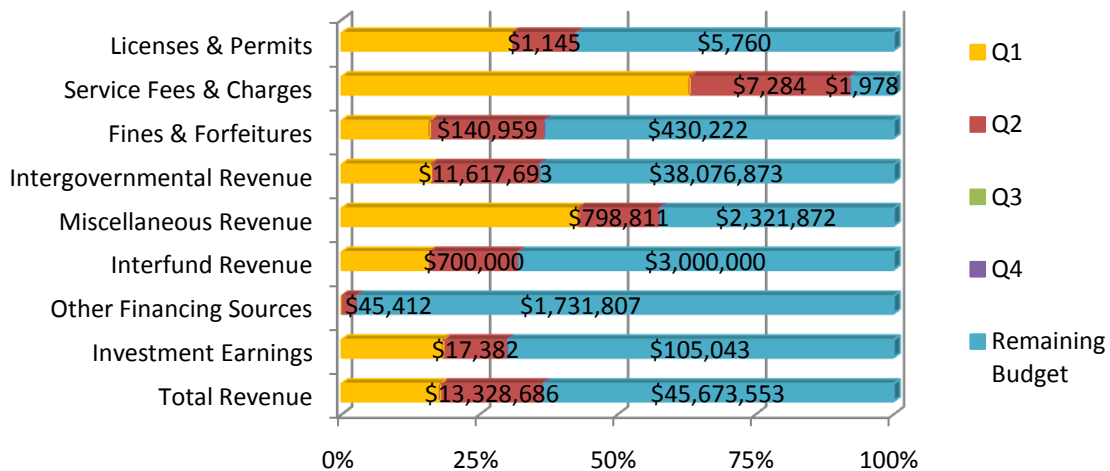
Non-General Fund Analysis

Agency Budgeted Revenues By Source



- The main sources of non-general fund revenue for the Engineer are within two separate funds. Within the Motor Vehicle and Gas Tax Fund, the primary revenue sources are State and Federal Grants and the Motor Vehicle License Tax. Within the Stormwater Management Fund, the primary revenue sources are State Grants and operating transfers from the General Fund.

Non-General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$9,332,561	\$10,808,593	\$10,638,122	\$14,424,722	\$20,141,154	\$45,203,998
Current Year Actuals	\$12,821,523	\$13,328,686			\$26,150,209	\$71,823,762

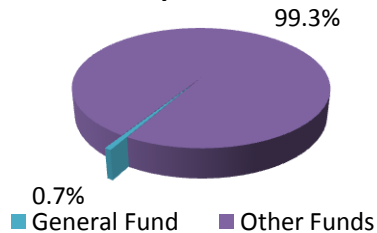
* Current year total represents revised budget.

- Second quarter revenues of \$13,328,686 represent 18.6% of the budgeted amount for the year. YTD revenues of \$26,150,209 represent 36.4% of the budgeted amount for the year.

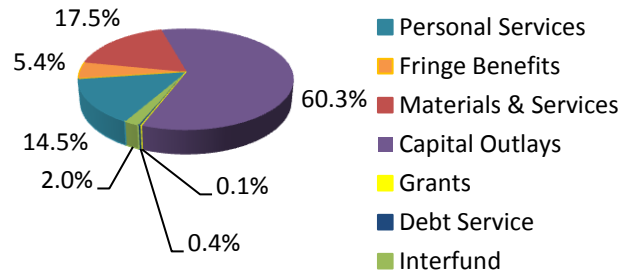
- Service Fees and Charges, such as county atlas sales, assessment fees and inspection fees, generally are collected throughout the year. Year-to-date \$23,103 has been collected in this category.
- Intergovernmental revenue includes State and Federal grants, motor vehicle license tax, and other government entity reimbursements. State grants are budgeted at \$6.7 million, of which 9% has been collected. Federal grants are budgeted at \$24.7 million, of which 31% has been collected. Projects tend to be more active during the 2nd half of the year. Motor vehicle license tax is on target with 50% of budget received, and other government entity reimbursements are collected during the 4th quarter when projects are active.
- American Recovery and Reinvestment Act (ARRA) revenue is also included in Intergovernmental Revenue. Budget revenues are in the amount of \$1,697,150 of which \$1,124,545 was collected during the 1st half. These projects were carried over into 2011 and scheduled to be completed by the end of the 3rd quarter.
- Miscellaneous revenue includes other government contributions of which 56% of budget has been collected; these revenues are collected throughout the year.
- Interfund revenue includes \$1,400,000 General Fund stormwater support and \$3,000,000 for the East Outpost project, which has been delayed indefinitely.
- Other Financing Sources include proceeds from the sale of fixed assets, which are done periodically.
- Investment Earnings includes interest earned on the Engineer's motor vehicle & gas tax fund balance and bond fund balances. Year-to-date interest earnings represent 30% of the \$150,000 budget.

Non-General Fund Analysis

Agency Budgeted Expenses

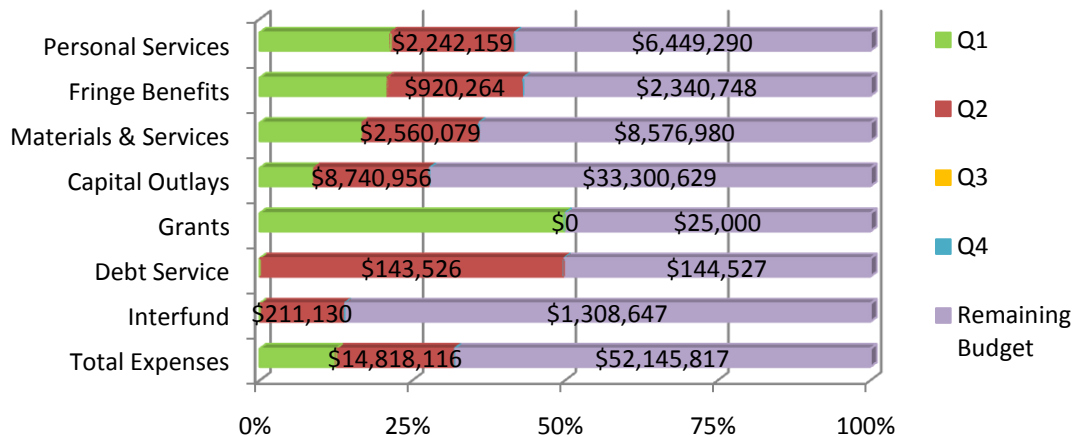


Agency Budgeted Expenses By Type



- The non-general fund expenditure budget for the Engineer is estimated to be **\$76,536,063** for 2011, which is **99.3%** of the total budgeted expenditures (**\$77,093,589**) for the Engineer.

Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$6,890,939	\$7,128,543	\$13,553,469	\$18,690,233	\$44,263,184	\$46,263,184
Current Year Actuals	\$9,572,130	\$14,818,116			\$24,390,246	\$76,536,063

* Current year total represents revised budget.

- Second quarter expenditures of **\$14,818,116** represent **19.4%** of the budgeted amount for the year. YTD expenditures of **\$24,390,246** represent **31.9%** of the budgeted amount for the year.
- The 2nd quarter expenditure variance when comparing to prior year is related to increased road and bridge construction projects in 2011 and the phasing out of ARRA related projects.
- Materials and Services and Capital Outlays, such as infrastructure repairs and improvement, land purchases and heavy machinery, are typically expensed during the 3rd and 4th quarters when projects are active.

- American Recovery and Reinvestment Act (ARRA) expenditures are also included in Capital Outlays. As of the 2nd quarter, \$1,124,545 has been spent.
- Grant expenditures include the 1st half payment to MORPC to support the Greenways program. The 2nd half payment is due in July.
- Debt Service and Interfund budgets are related to road construction, bridge construction and other projects; these projects are supported by OPWC loans and are typically paid during the 2nd and 4th quarter.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$2,553,509	\$2,373,758	93.0%
2nd Quarter	\$2,553,509	\$2,242,159	87.8%
3rd Quarter	\$2,979,094		
4th Quarter	\$2,979,094		
Total	\$11,065,207	\$4,615,917	41.7%

- There are 197.59 FTEs budgeted; 176.60 are currently active. This agency is currently under budget due to approximately 21 vacant positions, which is related to turnover and seasonal positions.

Budget Corrective Items

Approved

- Resolution No. 0040-11 authorized a transfer of General Fund appropriations from the Commissioners Reserves in the amount of \$1,263,329 and Non-General Fund supplemental appropriations in the amount of \$713,255 to various agencies. These appropriations were to be used to provide a 1.5% salary and wage increase to non-bargaining employees.
- Resolution No. 0057-11 authorized a 1st half transfer of funds from the General Fund for the Stormwater Management Program in the amount of \$700,000. This transfer was included in the 2011 budget.
- Resolution No. 0211-11 authorized non-general fund supplemental appropriations for the Stormwater Management Program in the amount of \$114,734.05.
- Resolution No. 0219-11 authorized non-general fund supplemental appropriations in the Motor Vehicle & Gas Tax Fund for roadway and bridge program expenses in the amount of \$6,187,497.
- Resolution No. 0353-11 authorized non-general fund supplemental appropriations in the Motor Vehicle & Gas Tax Fund for materials and services in the amount of \$919,000.
- Resolution No. 0420-11 authorized a 2nd half transfer of funds from the General Fund for the Stormwater Management Program in the amount of \$700,000. This transfer was included in the 2011 budget.

Pending

- A request submitted for approval during the 3rd quarter (Resolution on July 26, 2011) will authorize non-general fund supplemental appropriations in the Auto & Gas Tax Fund for the Alum Creek/Groveport Road/I-270 project right of way in the amount of \$2,000,000.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.